

CITY OF BURIEN
PROPOSED 2010 ANNEXATION EXPENDITURE BUDGET

General Fund	2010 Operating *	2010 Annexation Costs**	2010 Total Supplemental
City Manager (includes HR, Econ Development and Council)			
<i>City Council</i>	\$ 8,000	\$ -	\$ 8,000
<i>City Manager</i>	\$ 250,000	\$ 15,000	\$ 265,000
<i>Econ Development</i>	\$ 6,000	\$ -	\$ 6,000
<i>Human Resources</i>	\$ 7,000	\$ -	\$ 7,000
Community Development (includes Building & Planning)			
<i>Building</i>	\$ 110,000	\$ -	\$ 110,000
<i>Planning</i>	\$ 91,000	\$ -	\$ 91,000
Finance & I.T.			
<i>Finance/Accounting</i>	\$ 120,000	\$ 100,000	\$ 220,000
<i>GIS</i>	\$ 13,000	\$ -	\$ 13,000
Legal (includes Jail, Court, Prosecution and Public Defense)	\$ 200,000	\$ -	\$ 200,000
Parks & Cultural Services	\$ 187,000	\$ 100,000	\$ 287,000
Public Works (General Fund)	\$ 126,000	\$ 20,000	\$ 146,000
Police Contract	\$ 1,665,000	\$ -	\$ 1,665,000
Total General Fund	\$ 2,783,000	\$ 235,000	\$ 3,018,000
Street Fund			
Operating (Public Works)	\$ 526,000	\$ -	\$ 526,000
Surface Water Management Fund			
Operating (Public Works)	\$ 370,000	\$ 70,000	\$ 440,000
Capital Reserve Funds			
Equipment Replacement Reserve	\$ 300,000	\$ -	\$ 300,000
Total Capital Reserve Funds	\$ 300,000	\$ -	\$ 300,000
TOTAL PROPOSED ANNEXATION BUDGET	\$ 3,979,000	\$ 305,000	\$ 4,284,000

* Operating expenditure budgets based on phased in service levels from April 1, 2010.

**Annexation 1-time expenses associated with process of implementing annexation.

CITY OF BURIEN
ESTIMATED REVENUES FROM ANNEXATION AREA

(Revenues estimates prorated for partial (April 1 to December 31, 2010) year and initial delay in collections.)

	2010*	2011
GENERAL FUND		
Property Tax	\$ -	\$ 1,304,000
Sales Tax	\$ 311,000	\$ 422,000
Sales Tax Criminal Justice	\$ 152,000	\$ 310,000
Utility Taxes	\$ 515,000	\$ 703,000
B&O Tax	\$ 35,000	\$ 47,000
Gambling Excise Tax	\$ 14,000	\$ 19,000
Liquor Profits and Revenues	\$ 89,000	\$ 182,000
Recreation Fees	\$ 74,000	\$ 152,000
Planning Fees	\$ 47,000	\$ 64,000
Permits	\$ 135,000	\$ 185,000
Grants & other Revenues	\$ 42,000	\$ 83,000
State Criminal Justice	\$ 31,000	\$ 63,000
Garbage Utility Tax	\$ 107,000	\$ 146,000
Cable Franchise	\$ 126,000	\$ 172,000
Fines & Misc.	\$ 32,000	\$ 64,000
Total General Fund	\$ 1,710,000	\$ 3,916,000
RESTRICTED REVENUES		
Property Tax - Capital Reserve**	\$ -	\$ 343,000
King County Parks Levy	\$ 22,000	\$ 22,000
REET - PW Reserve	\$ 52,000	\$ 108,000
Total Annual Capital	\$ 74,000	\$ 473,000
Surface Water Management	\$ 481,000	\$ 601,000
Road Levy Property Tax	\$ 2,015,000	\$ -
Business License Fees	\$ 23,000	\$ 23,000
Motor Vehicle Fuel Tax	\$ 168,000	\$ 343,000
Seattle City Light	\$ 177,000	\$ 248,000
Total Streets Fund	\$ 2,383,000	\$ 614,000
TOTAL ANNEXATION REVENUES	\$ 4,648,000	\$ 5,604,000
POTENTIAL REVENUES		
Sales Tax Credit RCW 82.14.415	\$ 251,000	\$ 511,000

*Calculations prorated from April 1, 2010 to December 31, 2010 and assume delay in initial collections.

** Assumes Burien's policy of setting aside property tax for capital project reserve will apply to annexation.

CITY OF BURIEN
ONGOING POST-ANNEXATION REVENUES
ANNUALIZED PROJECTIONS

(This spread sheet summarizes the impacts of annexation on revenues on a ongoing annualized basis (12 full months). Annexation area revenue estimates are based on Burien's existing 2010 Budget multiplied by the appropriate calculation or formula and stated in 2010 dollars. The sheet serves as a starting point for estimating both initial and ongoing budget amounts.)

	Burien (No - Annexation)	Annexation Area	Burien after Annexation	Driver/Basis
GENERAL FUND				
Property Tax	\$ 4,307,000	\$ 1,291,000	\$ 5,598,000	Assessed Value
Sales Tax	4,600,000	414,000	5,014,000	Adjusted KC
Sales Tax Criminal Justice	675,000	304,000	979,000	Adjusted KC
Utility Taxes	2,315,000	686,000	3,001,000	Incremental Assessed Value
B&O Tax	500,000	46,000	546,000	Zoning - Commercial
Gambling Excise Tax	165,000	19,000	184,000	Gaming Establishments
Liquor Profits and Revenues	410,000	178,000	588,000	Population
Recreation Fees**	547,000	148,000	695,000	Population
Planning Fees	210,000	62,000	272,000	Assessed Value
Permits	608,000	180,000	788,000	Assessed Value
Grants & other Revenues	280,000	83,000	363,000	Misc.
State Criminal Justice	174,000	62,000	236,000	Acres
Garbage Utility Tax	400,000	143,000	543,000	Acres
Cable Franchise	425,000	168,000	593,000	Households
Fines & Misc.	250,000	63,000	313,000	Misc.
Total General Fund	<u>\$ 15,866,000</u>	<u>\$ 3,847,000</u>	<u>\$ 19,713,000</u>	24%
RESTRICTED REVENUES				
Property Tax - Capital Reserve*	1,194,000	271,000	1,465,000	Assessed Value
REET - PW Reserve	350,000	104,000	454,000	Assessed Value
Total Annual Capital	<u>\$ 1,544,000</u>	<u>\$ 375,000</u>	<u>\$ 1,919,000</u>	24%
Surface Water Management	1,750,000	601,000	2,351,000	Adjusted KC
Total SWM Fund	<u>\$ 1,750,000</u>	<u>\$ 601,000</u>	<u>\$ 2,351,000</u>	34%
Business License Fees	250,000	23,000	273,000	Zoning - Commercial
Motor Vehicle Fuel Tax	750,000	336,000	1,086,000	Population
Seattle City Light	595,000	236,000	831,000	Incremental Assessed Value
Total Streets Fund	<u>\$ 1,595,000</u>	<u>\$ 595,000</u>	<u>\$ 2,190,000</u>	37%
POTENTIAL REVENUES				
Sales Tax Credit RCW 82.14.415			<u>501,000</u>	

* Assumes Burien's policy of setting aside property tax for capital project reserve will apply to annexation.

**CITY OF BURIEN
GENERAL FUND OPERATING SUMMARY**

(This spread sheet summarizes the impacts of annexation on an ongoing annualized basis (12 full months) for the General Fund. Annexation area expenditure and revenue estimates are based on Burien's existing 2010 Budget multiplied by the appropriate calculation or formula and stated in 2010 dollars. The sheet serves as a starting point for estimating both initial and ongoing budget amounts.)

	Burien (No - Annexation)	Area X (North Highline)	Burien after Annexation	Driver/Basis
Revenue				
Property Tax - Operating	\$ 4,307,000	\$ 1,291,000	\$ 5,598,000	Assessed Value
Sales Tax	4,600,000	414,000	5,014,000	Zoning - Commercial
Sales Tax Criminal Justice	675,000	304,000	979,000	Zoning - Commercial
Utility Taxes	2,315,000	686,000	3,001,000	Incremental Assessed Value
B&O Tax	500,000	46,000	546,000	Zoning - Commercial
Gambling Excise Tax	165,000	19,000	184,000	Adjusted KC Estimate
Liquor Profits and Revenues	410,000	178,000	588,000	Population
Recreation Fees	547,000	148,000	695,000	Population**
Planning Fees	210,000	62,000	272,000	Incremental Assessed Value
Permits	608,000	180,000	788,000	Incremental Assessed Value
Grants & other Revenues	280,000	83,000	363,000	Incremental Assessed Value
State Criminal Justice	174,000	62,000	236,000	Acres
Garbage Utility Tax	400,000	143,000	543,000	Acres
Cable Franchise	425,000	168,000	593,000	Households
Fines & Misc.	250,000	63,000	313,000	Budget
GF Operating Revenue	<u>\$ 15,866,000</u>	<u>\$ 3,847,000</u>	<u>\$ 19,713,000</u>	24%
Sales Tax Credit RCW 82.14.415			<u>\$ 501,000</u>	
Total Annexation Revenue			<u>\$ 20,214,000</u>	27%
Expenditures - Services				
City Manager	1,629,000	338,000	1,967,000	
Community Development	1,407,000	504,000	1,911,000	
Finance/Administration	1,510,000	396,000	1,906,000	
Legal	1,531,000	468,000	1,999,000	
Parks & Cultural Services	2,396,000	507,000	2,903,000	
Public Works (General Fund)	468,000	168,000	636,000	
Police Contract	7,183,000	2,220,000	9,403,000	
Equipment Replacement	195,000	100,000	295,000	
Total Expenditures	<u>16,319,000</u>	<u>4,701,000</u>	<u>21,020,000</u>	29%
Net Operating Cost	<u>\$ (453,000.00)</u>	<u>\$ (854,000.00)</u>	<u>\$ (806,000.00)</u>	

****Adjusted by 40% to account for PAA residents already using services.**